

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of San Juan Suburban Water District

Reporting Year: **2017**

ID Number: **12053403900**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature

Director of Finance

Title

Donna Silva

Name (Please Print)

1/23/2018

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

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State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/23/2018 9:16:41 AM

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2017

Current Year Prior Year

District Mailing Address

Street 1 Has Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Kenneth"/>	<input type="text" value="H"/>	<input type="text" value="Miller"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Bob"/>	<input type="text"/>	<input type="text" value="Walters"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Rich"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Edward 'Ted'"/>	<input type="text" value="J"/>	<input type="text" value="Costa"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Tobin"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Heliker"/>	<input type="text" value="General Manager"/>
Member 2	<input type="text" value="Donna"/>	<input type="text"/>	<input type="text" value="Silva"/>	<input type="text" value="Director of Finance"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

Special District of San Juan Suburban Water District
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2017

Current Year Prior Year

Comments

Appropriation Limits: The District is not subject to the Appropriation limits for the property tax apportionment received from Placer and Sacramento Counties.

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	7,952,605
R02.	Business	1,161,882
R03.	Industrial	
R04.	Irrigation	9,649
R09.	Sales to Other Utilities for Resale	9,467,890
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	76,982

Water Services Revenues

R12.	Fire Prevention	35,216
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	144,327
R18.	Other Operating Revenues	165,054
R19.	Total Operating Revenues	\$19,013,605

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	3,960,004
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	2,486,208
R26.	Transmission	
R27.	Distribution	2,967,690
R28.	Customer Accounting and Collection	1,123,367
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	4,372,615
R34.	Depreciation and Amortization Expenses	3,555,255

R35. Other Operating Expenses	646,044
R36. Total Operating Expenses	\$19,111,183
R37. Operating Income (Loss)	\$-97,578
Nonoperating Revenues	
R38. Investment Earnings	123,079
R39. Rents, Leases, and Franchises	107,219
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	2,018,437
SD41. Voter-Approved Taxes	
SD42. Pass-through Property Taxes (ABX1 26)	
SD43. Property Assessments	
SD44. Special Assessments	
SD45. Special Taxes	
SD46. Prior-Year Taxes and Assessments	
SD47. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R48. Aid for Construction	
R49. Other Intergovernmental – Federal	
Intergovernmental – State	
R50. Aid for Construction	
SD51. Homeowners Property Tax Relief	18,535
SD52. Timber Yield	
R53. In-Lieu Taxes	
R54. Other Intergovernmental – State	
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	42,936
R58. Other Nonoperating Revenues	1,405,723
R59. Total Nonoperating Revenues	\$3,715,929
Nonoperating Expenses	
R60. Interest Expense	2,058,201
R61. Loss on Disposal of Capital Assets	2,639
R62. Other Nonoperating Expenses	326,304
R63. Total Nonoperating Expenses	\$2,387,144
R64. Income (Loss) Before Capital Contributions and Transfers	\$1,231,207
Capital Contributions (Current Fiscal Year)	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	

R70.	Other Capital Contributions	1,987,666
R71.	Total Current Fiscal Year Capital Contributions	\$1,987,666
R72.	Transfers In	
R73.	Transfers Out	
R74.	Change in Net Position	\$3,218,873
R75.	Net Position (Deficit), Beginning of Fiscal Year	62,348,918
R76.	Adjustment	-1,884,380
R77.	Reason for Adjustment	Removal of assets that do not meet asset
R78.	Net Position (Deficit), End of Fiscal Year	\$63,683,411
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	46,693,664
R80.	Restricted	
R81.	Unrestricted	16,989,747
R82.	Total Net Position (Deficit)	\$63,683,411

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Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 3) (Record Completed)	<input type="text" value="2012 San Juan Project & Advance Ref"/>
R04. Nature of Revenue Pledged	<input type="text" value="Utility Billing Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Water Enterprise"/>
R09. Year of Issue	<input type="text" value="2012"/>
R10. Beginning Maturity Year	<input type="text" value="2013"/>
R11. Ending Maturity Year	<input type="text" value="2033"/>
R12. Principal Authorized	<input type="text" value="13,625,000"/>
R13. Principal Issued to Date	<input type="text" value="13,625,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="11,035,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text" value="952,101"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text" value="Premium"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="450,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$11,537,101"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="465,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$11,072,101"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="442,407"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (2 of 3) (Record Completed)	<input type="text" value="2009 San Juan Capital Projects"/>
R04. Nature of Revenue Pledged	<input type="text" value="Utility Billing Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Certificates of Participation"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Water Enterprise"/>
R09. Year of Issue	<input type="text" value="2009"/>
R10. Beginning Maturity Year	<input type="text" value="2009"/>
R11. Ending Maturity Year	<input type="text" value="2039"/>
R12. Principal Authorized	<input type="text" value="30,510,000"/>
R13. Principal Issued to Date	<input type="text" value="30,510,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="28,825,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="450,000"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text" value="28,375,000"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$0"/>
R22. Principal Outstanding, Current Portion	<input type="text"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$0"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="1,592,042"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (3 of 3) (Record Completed)	<input type="text" value="2017 San Juan Projects & Advanced R"/>
R04. Nature of Revenue Pledged	<input type="text" value="Utility Billing Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Water Enterprise"/>
R09. Year of Issue	<input type="text" value="2017"/>
R10. Beginning Maturity Year	<input type="text" value="2017"/>
R11. Ending Maturity Year	<input type="text" value="2039"/>
R12. Principal Authorized	<input type="text" value="26,125,000"/>
R13. Principal Issued to Date	<input type="text" value="26,125,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Outstanding, Beginning of Fiscal Year	<input type="text"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text" value="2,265,769"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text" value="Premium"/>
R18. Principal Issued in Current Fiscal Year	<input type="text" value="26,125,000"/>
R19. Principal Paid in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$28,390,769"/>
R22. Principal Outstanding, Current Portion	<input type="text" value="945,000"/>
R23. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$27,445,769"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="22,654"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Enterprise							
Certificates of Participation							
2009 San Juan Capital Projects	2009	28,825,000	0	450,000	0	0	0
Revenue Bonds							
2012 San Juan Project & Advance Refunding	2012	11,035,000	0	450,000	11,537,101	465,000	11,072,101
2017 San Juan Projects & Advanced Refunding	2017	0	26,125,000	0	28,390,769	945,000	27,445,769
Total Enterprise Debt:		\$39,860,000	\$26,125,000	\$900,000	\$39,927,870	\$1,410,000	\$38,517,870

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2017

Current Year Prior Year

R01. Purpose of Debt (1 of 1) (Record Completed)	1977 Drought Act Loan
R02. Nature of Revenue Pledged	Utility Billing Revenue
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	1977
R07. Beginning Maturity Year	1977
R08. Ending Maturity Year	2017
R09. Principal Authorized	512,000
R10. Principal Issued to Date	512,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	27,826
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	27,826
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	1,098
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			2,057,103
R02. Other Long-Term Debt			1,098
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$2,058,201
R06. Debt Service			2,058,201
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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Special District of San Juan Suburban Water District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	18,104,873	
R02. Restricted		
R03. Accounts Receivable (net)	3,180,788	
R04. Taxes Receivable	83,897	
R05. Interest Receivable (net)	23,059	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	96,155	
R09. Prepaid Items	59,840	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$21,548,612	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments	317,822	
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	264,484	
R17. Buildings and Improvements	120,122,422	
R18. Equipment	15,446,308	
R19. Intangible Assets – Amortizable	1,649,593	
R20. Construction in Progress	7,396,317	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-60,260,614	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$84,936,332	\$0
R27. Total Assets	\$106,484,944	\$0

Deferred Outflows of Resources			
R28.	Related to Pensions	6,392,216	
R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources	2,003,024	
R30.	Total Deferred Outflows of Resources	\$8,395,240	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$114,880,184	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,101,322	
R33.	Contracts and Retainage Payable	322,885	
R34.	Interest Payable	234,848	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	47,335	
R38.	Accrued Compensated Absences	328,624	
R39.	Long-Term Debt, Due Within One Year	1,410,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,445,014	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	351,935	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	38,517,870	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	7,968,028	
R57.	Net OPEB Obligation	292,800	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$47,130,633	\$0
R61.	Total Liabilities	\$50,575,647	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	621,126	
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

R64.	Total Deferred Inflows of Resources	\$621,126	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$51,196,773	\$0
R66.	Total Net Position (Deficit)	\$63,683,411	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	46,693,664	
R68.	Restricted		
R69.	Unrestricted	16,989,747	
R70.	Total Net Position (Deficit)	\$63,683,411	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$114,880,184	\$0

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